

PROUD 2 B PARENTS

FINANCIAL STATEMENTS FOR THE PERIOD 21st January 2025 to 31st January 2026

Registered Charity No. 1211807

PROUD 2 B PARENTS

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PROUD 2 B PARENTS

Report of the Trustees for the Period 21st January 2025 to 31st January 2026

The trustees present their annual report and financial statements of the charity for the period ended 31st January 2026. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland published (FRS 102) (effective 1 January 2019).

Objectives & Activities

Proud 2 B Parents exists to improve the health and wellbeing of LGBT+ parents, carers and their children, whilst reducing health inequalities. We achieve this by providing effective social and support services, championing social change, and advocating for the needs of LGBT+ families locally and nationally.

During the period ended 31st January 2026, our objectives were informed by:

- Our **Fundraising Strategy 2026–2030**, which sets out a pathway to £300,000 annual income and diversified funding streams
Proud 2 B Parents Fundraising S...
- Our **P.R.O.U.D. Pillars governance framework**, introduced in 2025, which structures trustee oversight across Performance, Resources, Operations, Understanding and Development

Our core objectives during the year were to:

- Maintain and strengthen face-to-face family support provision.
- Sustain and grow our digital information and peer support offer.
- Expand reach and engagement across Greater Manchester.
- Increase unrestricted and diversified income.
- Strengthen organisational systems, staffing resilience and governance.
- Increase our national voice and policy influence on LGBT+ family inclusion.

These objectives reflect our 2026–2030 strategic priorities, including building a robust and sustainable organisation, expanding services beyond Manchester, and increasing our reach and advocacy capacity.

Main Activities

During the reporting period, Proud 2 B Parents delivered the following main charitable activities for public benefit:

1. Family and Community Support

We delivered a comprehensive programme of inclusive family sessions across weekdays and weekends, including:

- Bolton Stay & Play
- Stretford Hall family sessions (new Monday provision)
- Weekenders, Saturday Space and Youth Group
- Families Through Adoption sessions
- Monthly Family Get Together
- Online peer support and digital engagement

As reported to Trustees, engagement and attendance remained strong, with positive feedback regarding the move of one midweek session to Stretford Hall, improving accessibility and local connection

2. Digital Information and Community Reach

We maintained a strong digital presence, delivering:

- Information, guidance and signposting support.
- Online peer engagement.
- High-impact social media campaigns.

The CEO report highlighted over **half a million combined social media views** across Facebook and Instagram in 2025 to date, with Instagram driving particularly strong engagement.

3. Training, Consultancy and Commissioning

We delivered professional training and consultancy, including:

- A national webinar for Adoption East Midlands reaching over 80 social workers.
- Commissioned services and consultancy income totalling £14,500 (YTD).
- Training income of £9,409.79 (YTD)

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Training expansion aligns with the 2026–2030 strategy focus on strengthening earned income streams.

4. Events and Campaigning

We delivered Proud Fest 2025 and LGBT+ Parents & Carers Day activities, supported by:

- £39,598.54 fundraising income (YTD).
- £9,700 sponsorship income.

Feedback from Proud Fest showed:

- 95% of attendees felt more connected to other LGBT+ families.
- 94% rated representation 10/10

5. Advocacy and Research

We contributed to:

- The CHEM Project as LGBT+ Sounding Board host.
- National discussions on Family Hub inclusion.
- Two major research initiatives on LGBTQ+ carer inclusion and thriving families.

A Review of our Achievements and Performance

Activities Delivered for the Benefit of the Public

Growth in Reach and Engagement

Data from the July–September CEO report demonstrates:

- **Registered beneficiaries increased from 927 (2024) to 1,280 (2025 YTD)** — a 38% increase.
- 772 individuals supported (73% of 2024 total already reached by October).
- 2,973 total attendances (84% of 2024 total already achieved).
- Average engagement per supported person increased from 3.3 to 3.9 sessions

These figures indicate deeper, more sustained family engagement and growing visibility across Greater Manchester.

Case Study Impact

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The CEO report highlights tangible public benefit:

- Supporting a two-mum family to secure an apology and inclusion response from a school.
- Providing peer-led support following pregnancy loss.
- Supporting newly adoptive families to build community.
- Providing tailored support for a trans parent experiencing gender dysphoria and low mood.

These examples demonstrate our trauma-informed, inclusive and intersectional approach.

Organisational Maturity

2025 marked the first full year following registration as a CIO. Trustees strengthened governance through:

- Structured reporting via P.R.O.U.D. Pillars
- Income diversification planning aligned to 2026–2030 targets.
- Strategic advocacy at local and national levels

Strengthening Reach and Visibility

We recruited a dedicated Marketing & Communications Freelancer, creating structured content planning, campaign alignment and performance tracking for the first time at scale.

Digital Impact

Cross-Platform Performance

- 824,378 total views
- 18,700 content interactions
- 1,741 new followers
- 1,020 link clicks

Instagram Growth

- 481,278 views
- 174,100 reach (↑ 368%)
- 14,700 interactions (↑ 100%)
- 69% of views from non-followers

This growth demonstrates a substantial expansion beyond our existing audience, meaning more LGBT+ parents and carers are discovering support, representation and community.

Facebook Growth

- 343,100 views
- 4,000 interactions
- 1,000 link clicks (↑ 17.7%)
- 241 new followers

Facebook continues to convert awareness into action, driving attendance, service engagement and recruitment visibility.

Proud Fest 2025 – Community Impact

Proud Fest 2025, a large-scale, family-centred Pride event in Manchester city centre. We were blown away by the incredible turnout, with over 4,000 individuals joining us throughout the day! Families, friends, and allies came together to enjoy music, crafts, games, and a warm atmosphere that truly showcased the spirit of our community.

Proud Fest was described by families as:

“Life-affirming.”

“Essential.”

“A space where we felt safe and seen.”

At a time when LGBT+ families remain underrepresented, Proud Fest provided visible, safe celebration and belonging.

Representation and Belonging

- 94% rated representation at the highest level
- 92% rated the event 10/10 for celebrating LGBTQ+ families.
- 100% confirmed events like Proud Fest are essential.

Families told us the event showed children that “families like ours exist” and that queer people can have “happy, loving families.”

Safety and Inclusion

Parents described the space as:

- “Relaxed and safe”
- “Unjudged and full of acceptance”
- “Fun and freeing”

Unlike nightlife-focused Pride spaces, Proud Fest created an inclusive, daytime environment where children could play freely and parents could celebrate authentically.

Community Connection

- 95% said Proud Fest strengthened their connection to the LGBTQ+ community.

Families reported forming new friendships and arranging follow-up meet-ups, demonstrating lasting community-building impact beyond the event itself.

Financial review

The organisation's financial position has remained stable and in line with forecasts throughout the reporting period. Proud 2 b Parents continues to operate from a position of financial strength, maintaining a sustained surplus and a healthy level of reserves. This has ensured operational stability and provided flexibility to respond to emerging opportunities and areas of need.

We were pleased to continue receiving valued support from corporate partners and sponsorship. These partnerships have provided both financial contributions and in-kind support, strengthening the organisation's sustainability while also increasing our visibility and reach within both corporate and community sectors.

The organisation has also maintained a proactive approach to securing future income. During the year, work has been undertaken to prepare and plan for several significant funding applications, including Children in Need, the National Lottery Community Fund, and other charitable trusts and foundations. These applications are intended to support the continued delivery of our services and to enable potential organisational growth, including the expansion of staffing capacity where appropriate.

While the wider funding environment remains competitive, the trustees are confident in the organisation's financial management, funding strategy, and diverse income streams. The organisation remains well-positioned to build on its current financial stability and to secure funding aligned with its strategic priorities.

The trustees regularly review the organisation's financial position, including reserves levels and funding pipeline, to ensure the long-term sustainability of Proud 2 b Parents and its continued ability to deliver meaningful impact for LGBT+ parents, carers, and their children.

Investment Powers and Policy

Under its governing document, the charity may invest funds not immediately required for its charitable purposes.

The Trustees' policy is to:

- Hold reserves in low-risk, accessible accounts.
- Maintain liquidity to meet operational commitments.
- Prioritise capital preservation over high-risk investment.

Given the charity's growth phase, funds are retained to support stability and expansion rather than long-term investment vehicles.

Reserves policy and going concern

The balance held in unrestricted reserves on 31st January 2026 was £88,961 of which all are free reserves, after allowing for funds tied up in tangible fixed assets. The Trustees consider that the unrestricted funds adequately meet the policy of maintaining sufficient reserves to arrange an orderly run down of the service if a decision is made to close the charity.

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure.

The policy of the Trustees is that sufficient of the charity's reserves shall be retained so that, in the event of a decision to close the Centre, funds are available to meet redundancy costs and to arrange an orderly run down of the service over a period of a minimum of 6 months

Risk management

The Trustees have a risk management strategy which is reviewed quarterly by the Finance Committee with any concerns going to the Strategy, Scrutiny and Risk Committee and includes a review of the principal risks and uncertainties that the charity may face.

The establishment of policies, systems and procedures to mitigate financial risk identified and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise. We manage risk through formal mechanisms, primarily monthly management accounts, scrutiny from the CEO and Deputy CEO, liaison with the Finance Committee Chair, and use of the Risk Matrix.

Plans for Future Periods

Over the next period, the charity will:

- Continue implementation of the 2026–2030 Fundraising Strategy
- Pursue key grant opportunities including Children in Need, Postcode Lottery and Henry Smith
- Expand Families Through Adoption provision (subject to funding approval)
- Review and streamline session delivery to reduce freelance worker strain.
- Develop improved CRM and data systems by 2028.
- Expand training nationally following success with Adoption East Midlands and Suffolk Home-Start
- Continue national policy influence through research participation and advocacy.

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The long-term aim remains to achieve £300,000 annual income by 2030, with no single funding stream exceeding 65% of total income.

Structure, Governance and Management

Proud 2 B Parents was established as a CIO, constituted by a trust deed, on 21st January 2025. Proud 2 B Parents is registered with the Charity Commission, registration number 1211807. The charity is managed by a Board of Trustees, who act as the administrative body. The Trustees form the Management Committee of the charity and are responsible for setting and reviewing the policies, finances and strategic direction of the charity.

The Trustees delegate the day-to-day management to The Trustees delegate day-to-day management to the **Chief Executive Officer (CEO)**.

The CEO is responsible for:

- Operational delivery.
- Financial oversight and reporting.
- Staff supervision and wellbeing.
- Fundraising and partnership development.
- Policy influence and strategic implementation.

The CEO provides structured quarterly reporting using the P.R.O.U.D. Pillars framework, enabling effective trustee scrutiny and accountability.

Appointment of Trustees

Proud 2 B Parents Trustees may convene and appoint a new Trustee to hold office for a period of up to 3 years, with the opportunity to renew through a vote. Trustees are appointed through an application and informal interview to ensure they align with the mission and value of the organisation. Their role is to help achieve the charitable objects. Proper procedures and policies are in place to support this process.

Reference and administrative information

Charity Name

Proud 2 B Parents Charity Number: 1211807

PROUD 2 B PARENTS

Trustees

Catherine Treagus-Mullan	Chair	(appointed January 2025)
Jamie Lowe		(appointed October 2025)
Samuel Clarke		(appointed September 2025)
Gaynor Fanning		(appointed January 2025)
Mark Owen-Long		(appointed January 2025)
Ryan Sanderson		(appointed January 2025, resigned December 2025)
Nicola Herdman		(appointed January 2025, resigned September 2025)

Chief Executive Officer

[Matt Taylor-Roberts](#)

Principal Office

Cheeky Cherubs 1H
1 Victoria Parade
Urmston
M41 9LT

Accountants

Hilton-Jones t/a Community Accountancy Service
Hollinwood Business Centre
Albert Street
Oldham
OL8 3QL

Bankers

Co-operative Bank plc
Business Customer services
PO BOX 250
Skelmersdale
WN8 6WT

Trustee Responsibilities in Relation to Financial Statements

The Trustees are responsible for preparing a Trustees' Annual Report and Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011 (Accounts and Reports) Regulations 2008, requires the Charity Trustees to prepare Financial Statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, of the Charity for that period.

In preparing the Financial Statements, the Trustees are required to: Select suitable accounting principles and then apply them consistently; Observe the methods and principles in the applicable Charities SORP; Make judgments and estimates that are reasonable and prudent; State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements; Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the Financial Statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations 2008, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by Trustees on 17th February 2026 and signed on their behalf by Catherine Treagus-Mullan, Chair of the Board.

Catherine Treagus-Mullan

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
PROUD 2 B PARENTS
REGISTERED CHARITY NUMBER 1211807**

I report on the accounts of the charities, for the year ended 31st March 2025 which are set out on pages 12 to 22.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Signed:

James Hilton Jones FCCA

Date: 17th February 2026

Hilton Jones t/a Community
Accountancy Service
Hollinwood Business Centre, Albert
Street, Oldham OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD**21st January 2025 to 31st January 2026****(incorporating Income and Expenditure Account)**

		Unrestricted Funds	Restricted Funds	Total Funds Period 21st January 2025 to 31st January 2026
	Further Details	£	£	£
Income from:				
Donations and legacies	(3)	25,541	-	25,541
Charitable Activities	(4)	-	109,990	109,990
Other Trading Activities	(5)	44,722	-	44,722
Investment Income		41	-	41
Total		70,304	109,990	180,294
Expenditure on:				
Raising Funds	(6)	1,791	184	1,975
Charitable Activities	(6)	33,497	88,996	122,493
Other	(6)	-	-	-
Total		35,288	89,180	124,468
Net income/(expenditure)		35,016	20,810	55,826
Transfers between funds	(15)	-	-	-
Net movement in funds		35,016	20,810	55,826
Reconciliation of funds				
Total funds transferred from				
Proud 2B Parents CIC	(15)	53,945	56,690	110,635
Total funds carried forward	(15)	88,961	77,500	166,461

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The assets of Community Interest Company 08682786 were transferred to the charity on 21st January 2025.

The notes on pages 15 to 22 form part of these accounts.

BALANCE SHEET AS AT 31 JANUARY 2026

	Notes	2026 £
Fixed assets:		
Tangible assets	(11)	-
Total fixed assets		-
Current assets:		
Debtors	(12)	6,946
Cash at Bank & in Hand		165,784
Total current assets		172,730
Liabilities:		
Creditors: Amounts falling due within one year	(13)	6,269
Net current assets or liabilities		166,461
Total assets less current liabilities		166,461
Total net assets or liabilities		166,461
The funds of the charity:		
Restricted income funds	(15)	77,500
Unrestricted income funds	(15)	88,961
Total charity funds		166,461

The assets of Community Interest Company 08682786 were transferred to the charity on 21st January 2025.

Approved by the trustees on 17th February 2026

Chair of Trustees

Catherine Treagus-Mullen

The notes on pages 15 to 22 form part of these accounts.

Statement of Cash Flows for the period 21st January 2025 to 31st January 2026

	Period 21st January 2025 to 31st January 2026 £
Reconciliation of net movement in funds to net cash flow from operating activities	
Net movement in funds	55,826
Add back depreciation	-
Deduct investment income	(41)
Decrease/(increase) in debtors	(6,305)
Increase/(decrease) in creditors	4,443
Net cash used in operating activities	<u>53,923</u>
Cash flows from investment activities:	
Interest	41
Purchase of fixed assets	-
Net cash provided by investing activities	<u>41</u>
Increase/(decrease) in cash and cash equivalents during the year	53,964
Cash and cash equivalents transferred from Proud 2b Parents CIC	111,820
Cash and cash equivalents carried forward	<u><u>165,784</u></u>

Notes to the accounts for the period 21st January 2025 to 31st January 2026

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 8 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 15.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Legacy gifts are recognised on a case by case basis following the grant of probate when the executor of the estate has communicated in writing the amount of the legacy, that there are sufficient assets in the estate to pay the legacy and that any conditions attached to the legacy are within the control of the charity or have been met.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

(g) Costs of raising funds

The costs of raising funds consists of website and fundraising expenses.

Notes to the accounts for the period 21st January 2025 to 31st January 2026

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers and Office Equipment	33.33% on cost
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(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Pensions

The charity does not operate a pension scheme.

(l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind. Expenses paid to the trustees in the year totalled £nil.

3. Donations and Legacies

	Unrestricted	Restricted	Total Funds
	Period 21st	Period 21st	Period 21st
	January 2025	January	January 2025
	to 31st	2025 to 31st	to 31st
	January 2026	January	January 2026
	2026	2026	2026
	£	£	£
Donations	25,541	-	25,541
	25,541	-	25,541

Notes to the accounts for the period 21st January 2025 to 31st January 2026

4. Income from charitable activities

	Unrestricted	Restricted	Total Funds
	Period 21st	Period 21st	
	January 2025	January	Period 21st
	to 31st	2025 to 31st	January 2025
	January 2026	January	to 31st
	£	2026	January 2026
Restricted grants:			
Bolton CVS	-	8,200	8,200
Community Health Equity Manchester (CHEM)	-	20,000	20,000
Leeds City Council - Adoption England	-	4,700	4,700
The Henry Smith Charity	-	50,430	50,430
The National Lottery - Reaching Communities	-	26,660	26,660
	-	109,990	109,990

5. Income from other trading activities

	Unrestricted	Restricted	Total Funds
	Period 21st	Period 21st	
	January 2025	January	Period 21st
	to 31st	2025 to 31st	January 2025
	January 2026	January	to 31st
	£	2026	January 2026
Income from Activities	230	-	230
Commissioning	16,118	-	16,118
Sponsorship	9,100	-	9,100
Training Income	6,732	-	6,732
Fundraising	12,542	-	12,542
	44,722	-	44,722

Notes to the accounts for the period 21st January 2025 to 31st January 2026

6. Expenditure

	Homeless Support Activities £	Period 21st January 2025 to 31st January 2026 £
Expenditure on raising funds:		
Communications & Website	225	225
Fundraising Consultant Costs	1,750	1,750
	<u>1,975</u>	<u>1,975</u>
Expenditure on charitable activities:		
Employment Costs	-	-
Sessional Workers	96,863	96,863
Activities	11,530	11,530
Freelance Expenses	1,815	1,815
Project Partner Fees	9,495	9,495
IT and Software	74	74
Travel	215	215
Telephone	143	143
Insurance	945	945
Governance Costs	1,023	1,023
Printing, Stationery & Postage	390	390
Depreciation	-	-
	<u>122,493</u>	<u>122,493</u>
Other expenditure:		
General Expenses	-	-
	<u>-</u>	<u>-</u>
	<u>124,468</u>	<u>124,468</u>

Notes to the accounts for the period 21st January 2025 to 31st January 2026

6. Expenditure

	Period 21st January 2025 to 31st January 2026 £
Unrestricted funds	35,288
Restricted funds	89,180
	<u>124,468</u>

7. Analysis of expenditure on charitable activities

As per the description in note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2026	Basis of apportionment
Independent Examination	-	783	783	type of expense
HR Costs	240	-	240	type of expense
	<u>240</u>	<u>783</u>	<u>1,023</u>	

9. Analysis of staff costs

	Period 21st January 2025 to 31st January 2026 £
Wages and Salaries	-
Redundancy	-
Social Security Costs	-
Pension Costs	-
	<u>-</u>
	<u>-</u>
Support costs	-
Charitable activities	-
	<u>-</u>
	<u>-</u>

The average number of employees during the year was 0, FTE 0.

The charity considers its key management personnel comprises the trustees and Chief Executive Officer.

The total employment benefits, including employer pension contributions of the key management personnel were £nil.

No employee has benefits in excess of £60,000.

Notes to the accounts for the period 21st January 2025 to 31st January 2026

10. Independent Examiner Fees

	Period 21st January 2025 to 31st January 2026 £
Independent Examination Fees	783
	<u>783</u>

11. Tangible Fixed Assets

	Computers £	Equipment £	Total £
Cost			
Transferred from Proud 2b Parents CIC	-	-	-
Additions	-	-	-
At 31 January 2026	-	-	-
Depreciation			
Transferred from Proud 2b Parents CIC	-	-	-
Charge for Year	-	-	-
At 31 January 2026	-	-	-
NET BOOK VALUE			
At 31 January 2026	-	-	-

12. Analysis of debtors

	2026 £
Debtors	222
Prepayments	6,724
	<u>6,946</u>

Debtors and prepayments related to restricted funds £2,308 and unrestricted funds £4,638.

13. Creditors: amounts falling due within one year

	2026 £
Creditors	5,069
Short-term compensated absences (holiday pay)	-
Other creditors and accruals	1,200
Taxation and social security	-
Deferred income	-
	<u>6,269</u>

14. Deferred income

Deferred income comprises grants received for periods after the year end.

Amount deferred in year	-
Balance at 31 January 2026	-

Notes to the accounts for the period 21st January 2025 to 31st January 2026

15. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance transferred from Proud 2b Parents CIC	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2026
	£	£	£	£	£
General Fund	53,945	70,304	(35,288)	-	88,961
	53,945	70,304	(35,288)	-	88,961

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

15. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance transferred from Proud 2b Parents CIC	Incoming Resources	Resources Expended	Transfers	Balance at 31 January 2026
	£	£	£	£	£
Awards for All	12,749	-	(6,743)	-	6,006
Bolton CVS	-	8,200	(124)	-	8,076
The National Lottery - Reaching Communities	10,590	26,660	(25,055)	-	12,195
Bolton Together	4,203	-	-	-	4,203
Community Health Equity Manchester (CHEM)	-	20,000	(3,305)	-	16,695
Leeds City Council - Adoption England	-	4,700	(1,550)	-	3,150
The Henry Smith Charity	22,399	50,430	(46,091)	-	26,738
People's Postcode Lottery	6,749	-	(6,312)	-	437
	56,690	109,990	(89,180)	-	77,500

Notes to the accounts for the period 21st January 2025 to 31st January 2026

15. Analysis of charitable funds

Analysis of movements in restricted funds

Name of restricted fund:	Description, nature and purpose of the fund
Awards for All	This funding supports project costs associated with the growth and continuity of Proud 2 b Parents' services, ensuring ongoing provision of peer support and community activities for LGBT+ parents and carers.
Bolton CVS	This fund supports the development of Proud 2 b Parents' online training platform and ensures access for up to 250 health and social care workers. The aim is to improve inclusive practice and professional development, alongside the delivery of a Pride Space to support LGBT+ families within the Bolton region.
The National Lottery - Reaching Communities	This funding contributes towards freelance oversight of the organisation and covers activity costs that enable LGBT+ parents and carers to access peer support, community provision, and wellbeing activities.
Bolton Together	This funding supports the commissioning and delivery of services within the Bolton region, including direct support for LGBT+ families and associated project resources.
Community Health Equity Manchester (CHEM)	This fund supports the delivery and hosting of the LGBT+ Sounding Board as part of the CHEM programme. It covers project delivery, facilitation, and hosting, as well as costs to enable partner organisations to attend and participate.
Leeds City Council - Adoption England	This funding supports the delivery of accessible peer support provision for LGBT+ adoptive families, including facilitation of support groups and community activities.
The Henry Smith Charity	This funding contributes towards project costs, including freelance community engagement and administrative support to ensure effective delivery and oversight of services.
People's Postcode Lottery	This fund supports the continued delivery of Proud 2 b Parents' services across Greater Manchester, ensuring LGBT+ parents and carers can access inclusive support, community activities, and peer networks.

16. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2026
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	86,824	-	78,960	165,784
Other net current assets/(liabilities)	2,137	-	(1,460)	677
Total	88,961	-	77,500	166,461

17. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

18. Taxation

As a charity, Proud 2 B Parents is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the year.